



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:
Kozo OKUDA et al.

Attorney Dock No.: KAY-0232

Serial No.: 10/671,714

Group Art Unit: 1616

Filed: September 29, 2003

Examiner:

For: NETWORK TELEPHONE SET AND AUDIO DECODING DEVICE

**ASSOCIATE POWER OF ATTORNEY AND
NOTIFICATION OF CHANGE OF NAME AND ADDRESS**

Commissioner for Patents
Alexandria, VA. 22313-1450

Date: March 25, 2004

Sir:

The undersigned, the attorney of record in connection with the above-identified application, hereby grants and appoints as associate attorneys to conduct all business before the United States Patent and Trademark Office relative to said application:

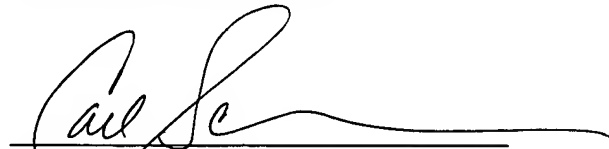
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Respectfully submitted,

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